

# ACT of 29 August 1997 TAX ORDINANCE

(Consolidated text: Dziennik Ustaw 2005, No. 8, item 60 with subsequent amendments: Dziennik Ustaw 2005, No. 85, item 727, No. 86, item 732, No. 143, item 1199; 2006, No. 66, item 470, No. 104, item 708, No. 143, item 1031, No. 217, item 1590, No. 225, item 1635; 2007, No. 105, item 721, No. 112, item 769, No. 120, item 818, No. 192, item 1378, No. 195, item 1414, No. 225, item 1671; 2008, No. 118, item 745, No. 141, item 888, No. 180, item 1109, No. 209, items 1316, 1318 and 1320; 2009, No. 18, item 97, No. 44, item 362, No. 57, item 466, No. 131, item 1075, No. 157, item 1241, No. 166, item 1317, No. 168, item 1323, No. 213, item 1652, No. 216, item 1676; 2010, No. 40, item 230, No. 57, item 355, No. 127, item 858, No. 167, item 1131, No. 182, item 1228, No. 197, item 306; 2011, No. 34, item 173, No. 75, item 398, No. 106, item 622, No. 134, item 781, No. 171, item 1016, No. 186, item 1100, No. 199, item 1175, No. 232, item 1378)

## SECTION I. GENERAL PROVISIONS

**Article 1.** This Act shall regulate:

- 1) tax obligations;
- 2) tax information;
- 3) tax proceedings, tax control and inspection acts;
- 4) fiscal secret.

**Article 2.** § 1. The provisions of this Act shall apply to:

- 1) taxes, charges and non-tax dues to the State budget and to the budgets of territorial self-government units, for whose assessment or determination tax authorities are authorized;
- 2) repealed;
- 3) stamp duties and charges referred to in the provisions on local taxes and charges;
- 4) cases covered by the provisions of tax law other than those referred to in subparagraph 1, belonging to the competence of the tax authorities.

§ 2. Unless separate provisions provide otherwise, the provisions of Section III shall also apply to charges and non-tax dues to the State budget for whose assessment and determination other authorities, not referred to in paragraph 1, subparagraph 1, are authorized.